IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTIETH DAY OF APRIL
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No.7499 of 2006

Between:

V.Krishnamoorthy Guptha and Sons,

D.No.18-979, Prakasham High Road,

Chittoor-517001, a firm rep. by its Partner,

Sri V.R.Prasad Guptha.

..... PETITIONER

AND

Commercial tax Officer, Chittoor-I Circle,

Chittoor Division, Next to Devi Theatre,

Kattamanchi, Tirupathi Road, Chitoor-517001.

.....RESPONDENT

ORDER: ***(Per Hon'ble Sri Justice Bilal Nazki,)***

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The respondent-Commercial Tax Officer passed an order on 15-09-2005 giving sales tax credit of Rs.44,624/- (Rupees forty four thousand six hundred and twenty four only) to the petitioner. This order is now modified by the respondent-Commercial Tax Officer himself by order dated 15-03-2006. There is no provision in the Andhra Pradesh Value Added Tax Act and the Rules framed therein, which gives power to the Commercial Tax Officer to revise his own orders. The power of revision is available to Officers, higher in rank to the Commercial Tax Officer. As such, the order passed by the respondent-Commercial Tax Officer on 15-03-2006 is without jurisdiction and is liable to be set aside.

Accordingly, the Writ Petition is allowed, and the impugned order of the respondent dated 15-03-2006 is set aside. However, if the competent authorities under the Act are of the view that the order passed by the respondent-Commercial Tax Officer on 15-09-2005 needs to be revised, they are at liberty to do so.

(Bilal Nazki, J)

20th April, 2006

(G.Chandraiah, J)

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